

Panaji, 30th May, 1974 (Jyaistha 9, 1896)

SERIES I No. 9



OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Notification

OSD/RRVS/22/72(A)

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter No. F.7(11)/62-Goa dated the 25th July, 1963, the Administrator of Goa, Daman and Diu is pleased to make the following rules relating to the Recruitment of persons to Class I post of Commissioner (Labour and Employment) under the Government of Goa, Daman and Diu.

Provided that,

- (a) the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Central Government from time to time; and
- (b) no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

1. Short title.— These rules may be called Goa Government, Commissioner (Labour and Employment) Class I Gazetted post Recruitment Rules 1974.

2. Application.— These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. Number, classification and scale of pay.— The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. Method of recruitment, age limit and other qualifications.— The method of recruitment of the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

5. Power to relax.— Where the Administrator is of the opinion that it is necessary or expedient so to do, he may, by order, for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules in respect of any category of persons/ posts.

6. These rules shall come into effect from the date of their publication and will relate to appointments to the various posts made on or after this date.

T. Kipgen
Chief Secretary

Panaji, 26th April, 1974.

SCHEDULE

Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection Post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion/deputation/transfer, and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion/deputation/transfer grades from which promotion/deputation/transfer is to be made	If a DPC exists, what is its composition	Circumstances in which U.P.S.C. is to be consulted in making recruitment
1. Commissioner (Labour and Employment).	One	General Central Service Class I Gazetted	Rs. 900-50-1250.	N. A.	N. A.	Not applicable.	N. A.	N. A.	By transfer on deputation.	Transfer on deputation.	N. A.	As required under the Union Public Service Commission (Exemption from consultation) Regulations, 1958.

Notification

OSD/RRVS/5(b)/66

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of Home Affairs Notification No. F.1/29/68-GP dated the 29th June, 1968, the Administrator of Goa, Daman and Diu is pleased to make the following rules regulating the Recruitment of persons to Class I post of Chief Mining Engineer in the Directorate of Industries and Mines under the Government of Goa, Daman and Diu.

1. **Short title.**— These rules may be called Goa Government, Directorate of Industries and Mines, Chief Mining Engineer Class I Gazetted post Recruitment Rules, 1974.

2. **Application.**— These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. **Number, classification and scale of pay.**— The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. **Method of recruitment, age limit and other qualifications.**— The method of recruitment to the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

- the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Central Government from time to time; and
- no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

5. **Power to relax:** Where the Administrator is of the opinion that it is necessary or expedient so to do, he may, by order, for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules in respect of any category of persons/posts.

6. These rules shall come into effect from the date of their publication and will relate to appointments to the various posts made on or after this date.

T. Kipgen
Chief Secretary

Panaji, 25th April, 1974.

SCHEDULE

Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer, and percentage of the vacancies to be filled by various methods	In case of recruitment, by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a DPC exists, what is its composition	Circumstances in which U. P. S. C. is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
Chief Mining Engineer	One	General Central Service Class I Gazetted	Rs. 700-40-1100-50/2-1250	N. A.	40 years (Relaxable for Government servants)	<p><i>Essential:</i></p> <p>i) Degree in Mining Engineering of a recognised University or Diploma in Mining from the Indian School of Mines, Dhanbad, or equivalent.</p> <p>ii) About 5 years experience in a responsible position in Mines or in Governments Departments dealing with mineral investigation and Regulations and Development of Mines and Minerals.</p> <p>(Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).</p> <p><i>Desirable:</i></p> <p>Knowledge of Konkani and/or Marathi.</p>	N. A.	Two years	By promotion/transfer on deputation falling which by direct recruitment.	<p><i>Promotion/Transfer on deputation:</i></p> <p>Officers under the Central/State Governments holding analogous posts or with at least 5 years service in posts in the scale of Rs. 400-950 or with at least 8 years service in posts in the scale of Rs. 350-900 or equivalent and possessing the qualifications prescribed for direct recruits. The Departmental Assistant Mining Engineer with 8 years service in the grade shall also be considered and in case he is selected for appointment, the post may be treated to have been filled by promotion.</p> <p>(Period of deputation ordinarily not exceeding three years).</p>	N. A.	As required under the Union Public Service Commission (Exemption from consultation) Regulations, 1958.

Notification

SPL/RRVS/5(B)/66

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter No. F.7(11)/62-Goa dated the 25th July, 1963, the Administrator of Goa, Daman and Diu is pleased to make the following rules relating to the recruitment to the Class II post of Senior Technical Assistant in the Directorate of Industries and Mines under the Government of Goa, Daman and Diu.

1. **Short title.**— These rules may be called Goa Government, Directorate of Industries and Mines, Senior Technical Assistant Class II, Gazetted post Recruitment Rules, 1974.

2. **Application.**— These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. **Number, classification and scale of pay.**— The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. **Method of recruitment, age limit and other qualifications.**— The method of recruitment of the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

(a) the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Government from time to time; and

(b) no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

5. These rules will come into effect from the date of the Notification and will relate to appointment to the various posts made on or after this date.

T. Kipgen

Chief Secretary

Panaji, 25th April, 1974.

SCHEDULE

1	2	3	4	5	6	7	8	9	10	11	12	13
Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection Post	Age for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer, and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a DPC exists, what is its composition	Circumstances in which U.P.S.C. is to be consulted in making recruitment
Senior Technical Assistant	One	General Central Service Class II Gazetted	Rs. 350-250-500-30-590-EB-30-830-35-900	Selection 30 years (Relaxable for Government servants)		Essential: 1. Master's degree in Geology from a recognised University or Diploma in Applied Geology from the Indian School of Mines, Dhanbad or equivalent. 2. About 2 years experience in Geological Investigation in Mines or in Govt. departments dealing with Mineral Investigation/Regulation and Development of Mines and Minerals.	Age: No. Educational Qualifications: Must possess a degree with Geology as a subject	Two years	By promotion failing which by direct recruitment.	Promotion: Assistant Geologist with three years service in the grade.	Class As required II De-union Pu-blic Ser-vice Com-mission (Ex-emption from Consultation) Regulations, 1958.	

Rural Development Department

ORDER

2-9/74/FCS-CS

In exercise of the powers conferred by section 3 of the Essential Commodities Act 1955 (10 of 1955) read with the Notification of the Government of India in the Ministry of Agriculture (Department of Food) No. GSR 316(E) dated 20th June, 1973 and with the prior approval of the Central Government, the Lt. Governor of Goa, Daman and Diu, hereby makes the following order so as to amend the Goa, Daman and Diu, Vanaspati dealers licensing order 1968 (hereinafter called the Principal order) namely:

In the Principal order the proviso to sub-clause (1) of clause 3 shall be deleted.

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

Abel do Rosario, Under Secretary (Development).
Panaji, 23rd May, 1974.

Law and Judiciary Department

Notification

LD/Bill/16/74

The following Act passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the Administrator of Goa, Daman and Diu on 23rd May, 1974 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 24th May, 1974.

The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

Preamble
Sections

1. Short title, extent and commencement.
2. Definitions.
3. Levy of tax.
4. Payment of tax.
5. Issue of tax token and tax licence.
6. Tax to be paid alongwith declaration.
7. Payment of additional tax.
8. Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicles.
9. Refund of tax.
10. Destination and utilisation for the proceeds of tax.
11. Exemptions.
12. Penalty for failure to pay tax.
13. Arrears of tax, penalty or fine recoverable as an arrear of land revenue.
14. Power to seize and detain motor vehicles in case of non-payment of tax.
15. Transport vehicle permit to be ineffective if tax not paid.
16. Appeals.
17. Power of police officer and the Motor Vehicles Department officers.
18. Penalties.
19. Other Penalties.
20. Compounding of offences.
21. Trial of offences.
22. Protection of action done in good faith.
23. Power to remove difficulty.
24. Power to make rules.
25. Repeal and savings.

(Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).

Desirable:

Working knowledge of marathi and/or Konkani.

The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

(Act No. 8 of 1974) [23rd May, 1974]

An Act to consolidate and amend the law relating to the taxation of Motor Vehicles in the Union territory of Goa, Daman and Diu and to provide for certain other matters.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

(3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Definitions.—In this Act, unless the context otherwise requires,—

(1) "Government" means the Administrator of the Union territory of Goa, Daman and Diu appointed by the President under Article 239 of the Constitution;

(2) "prescribed" means prescribed by rules made under this Act;

(3) "quarter" means a period of three months commencing on the first day of April, the first day of July, the first day of October or the first day of January, of each year; and the term "quarterly" shall be construed accordingly;

(4) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939;

(Central Act 4 of 1939)

(5) "tax" means a tax imposed under this Act;

(6) "Taxation Authority" or "Authority" means such officer or authority as the Government may, by notification in the Official Gazette, appoint to be the Taxation Authority for the whole of the Union territory or for any area for the purposes of this Act, and more than one officer or authority may be appointed for the whole of the Union territory or for any area;

(7) "tax licence" means a licence issued under section 5 indicating therein the rate at which the tax is leviable and the periods for which the tax has been paid;

(8) "tax token" means a token issued under section 5 indicating therein that the amount of tax has been paid, and includes a fresh tax token issued in place of the original token under this Act;

(9) "Union territory" means the Union territory of Goa, Daman and Diu;

(10) "year" means the financial year;

(11) other words and expressions used but not defined in this Act, shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1939.

(Central Act 4 of 1939)

3. Levy of tax.—(1) A tax shall be leviable on every motor vehicle used or kept for use in the Union territory at such rates not exceeding the rates specified in the Schedule to this Act, as the Government may, by notification in the Official Gazette, specify:

Provided that in the case of motor vehicles kept by a dealer in or manufacturer of, such vehicles for the purposes of trade, the tax shall be payable by such dealer or manufacturer on such vehicles which under the rules made under the Motor Vehicles Act, 1939, have been permitted to be used on the road whether under a trade certificate or under a temporary registration.

(Central Act 4 of 1939)

Provided also that the Government may, in respect of any motor vehicle or class of vehicles prescribe by rule or order that tax in respect of such vehicle or class of motor vehicles shall be levied for periods less than a quarter for which such vehicle or class of vehicles has been kept for use in the Union territory and whereupon tax shall be paid in respect of such vehicles or class of vehicles at such rate as may be prescribed for periods less than a quarter, so however that it shall not proportionately be in excess of the annual rate.

(2) Except during any period for which the taxation authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the Union territory, the registered owner, or any person having possession or control of a motor vehicle of which the certificate of registration is current, shall for the purposes of this Act, be deemed to use or keep such vehicle for use in the Union territory.

(3) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Goa, Daman and Diu and any other State Government the levy and collection of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the tax leviable under any such arrangement shall not exceed the tax leviable under the Schedule.

4. Payment of tax.—(1) The tax levied under section 3 shall be paid in advance by every registered owner, or person having possession or control of the motor vehicle for a quarter, half year or year, at his choice, and on such payment, he shall be granted a quarterly, half-yearly or annual tax licence as the case may be:

Provided that the tax levied under sub-section (3) of section 3 shall be paid in respect of such vehicles at such rates as may be prescribed for periods less than a quarter.

Explanation.—The tax for a half yearly licence shall be double the tax for the quarterly licence and the tax for the yearly licence shall be four times the tax for a quarterly licence:

Provided further that any broken period in such quarterly periods shall, for the purpose of levying the tax, be considered as a full period.

Provided also that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this sub-section produce before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

(Central
Act 4 of
1939)

(2) In the case of the annual licences, such rebate in respect of the tax as may be prescribed, shall be granted.

(3) In calculating the amount of tax due under sub-section (1) for any period less than one year, the fraction of a rupee less than fifty paise shall be taken as fifty paise, and the fraction of a rupee exceeding fifty paise shall be taken as a rupee.

5. Issue of tax token and tax licence. — (1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the taxation authority shall determine the amount of tax and issue to the person paying the tax —

(a) a tax token in the prescribed form, indicating therein that such tax has been paid, and

(b) a tax licence in the prescribed form, indicating therein the rate at which the tax is leviable and the period for which the tax has been paid.

(2) Where a tax licence has already been issued in respect of such motor vehicle, the taxation authority shall, on payment of tax as aforesaid, cause to be made in the tax licence an entry of any such payment.

(3) No motor vehicle liable to tax under section 3, shall be kept in the Union territory, unless the registered owner or the person having possession or control of such vehicle has obtained a tax licence under sub-section (1) in respect of that vehicle.

(4) No motor vehicle liable to tax under section 3 shall be used in a public place unless a valid tax token obtained under sub-section (1) is displayed on the vehicle in the prescribed manner.

6. Tax to be paid along with declaration. — (1) Subject to the provisions of this section, every registered owner, or person who has possession or control of a motor vehicle used or kept for use in the Union territory shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration, and shall, alongwith such declaration, pay to the Taxation Authority the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the Union territory, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control of such vehicle liable to the payment of an additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (4) an additional declaration and shall along with such additional declaration (accompanied by the tax token and the tax licence in respect of such motor vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Such owner or person shall, at the time of making payment of tax under sub-section (1), or of the additional tax under sub-section (2), produce before the Taxation Authority a valid certificate of Insurance, in respect of the vehicle which complies with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

(Central
Act 4 of
1939)

(4) The declaration under sub-section (1), the additional declaration under sub-section (2), and the special declaration under sub-section (6) shall be in the prescribed form, containing the prescribed particulars, and shall be delivered, after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

(5) On receipt of the additional tax under sub-section (2), the Taxation Authority shall determine the amount of additional tax and shall issue to the registered owner, or person who has possession or control, of the vehicle a fresh tax token in place of the original token, and shall cause an entry of such payment to be made in the tax licence.

(6) The Taxation Authority may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the Authority or officer named in such notice, a form of declaration, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of fourteen days from the date of the service of such special notice.

(7) As soon as the special declaration under sub-section (6) is made, the Taxation Authority shall determine the amount of tax to be paid under this Act, in respect of the vehicle and whenever, in the opinion of the Taxation Authority the amount of tax has not been correctly paid, the Taxation Authority shall inform the owner of the vehicle who is in possession or control of such vehicle to pay the tax as determined by the Taxation Authority.

7. Payment of additional tax. — Where any motor vehicle, in respect of which a tax has been paid, is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the Taxation Authority shall not grant a fresh tax token in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

8. Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicles. — (1) If the tax leviable in respect of any motor vehicles remains unpaid by any person liable for the payment thereof, and such person before having paid the tax has transferred the ownership

of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxation Authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax, of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

9. Refund of tax. — (1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the Taxation Authority that the vehicle has not been used during the whole of that period or a continuous part thereof not being less than one calendar month, a refund shall be made of such portion of the tax subject to such conditions as may be prescribed.

(2) Where a motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause it to become a vehicle in respect of which a tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a Registering Authority stating that the vehicle has been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1), on the surrender of the tax token and the amount of tax liable on such vehicle at the lower rate.

10. Destination and Utilisation for the proceeds of tax. — (1) The proceeds of the tax recovered under this Act shall first be credited to the Consolidated Fund of the Union territory and such proceeds, after deducting the expenses of collection not exceeding an amount equal to fifteen percent thereof, shall, after due appropriation made by law in this behalf, be paid to the local authorities as contributions, in such manner as the Government may, from time to time, determine.

(2) The contributions to the local authorities made under sub-section (1) shall be paid in such instalments, in such manner and on such dates, as the Government may, after consulting the local authorities concerned, determine.

(3) The contributions made to a local authority under sub-section (1) shall be solely spent on the construction, improvement and maintenance of roads and similar purposes.

11. Exemptions. — (1) All motor vehicles, designed and used solely for agricultural operations on farms or farm lands, shall be exempted from the payment of tax leviable under this Act.

(2) The Government may, subject to the provisions of any rule made in that behalf by notification in the Official Gazette exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1) or any motor vehicles belonging to any class of persons, from the payment of the tax.

Explanation: — For the purpose of this section the expression «agricultural operation» means tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out for

the purpose of agriculture; but does not include the transportation of persons or materials for the purpose of agriculture or the transportation of agricultural produce.

12. Penalty for failure to pay tax. — If the tax due in respect of any motor vehicle has not been paid as specified in section 4 or section 7, the registered owner or the person having the possession or control thereof shall, in addition to the payment of the tax due, be liable to a penalty, which may extend to twice the quarterly tax in respect of that vehicle to be levied by such officer, by order in writing and in such manner as may be prescribed.

13. Arrears of tax, penalty or fine recoverable as an arrear of land revenue. — Any tax, penalty or fine due under this Act and not paid within the time specified for the same may be recovered in the same manner as an arrear of land revenue, and the motor vehicle in respect of which the tax, penalty or fine is due or its accessories may be distrained and sold, whether or not such motor vehicle or accessories are in the possession or control of the person liable to pay the tax, penalty, or fine.

14. Power to seize and detain motor vehicles in case of non-payment of tax. — Without prejudice to the provisions of sections 12 and 13, where any tax due in respect of any motor vehicle has not been paid as specified in section 4 or 7, such officer as may be prescribed, may seize and detain the motor vehicle in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicle is paid.

15. Transport vehicle permit to be ineffective if tax not paid. — Notwithstanding the provisions of the Motor Vehicles Act, 1939, if the tax or any instalment thereof due in respect of a transport vehicle is not paid within the prescribed period the validity of the permit for the vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

(Central
Act 4
of 1939)

16. Appeals. — (1) Any person who is aggrieved by any order of a Taxation Authority under this Act may file an appeal before such person or authority in such manner, within such time, and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be presented.

17. Power of police officer and the Motor Vehicles Department officers. — Any police officer, or officers of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the Government in this behalf, may —

(a) enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or

(b) require the driver of any motor vehicle in any public place, to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself

that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle, has been paid.

18. Penalties. — (1) Whoever —

(a) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the Union territory without having paid the amount of the tax, or a additional tax, due in accordance with the provisions of this Act in respect of such vehicle, or

(b) delivers a declaration or additional declaration or special declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in exercise of the powers conferred by clause (a) of section 17 or fails to stop the motor vehicle when required so to do by such officer under clause (b) of that section, shall, on conviction, be punished —

(i) with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle, and which may extend to a sum equal to the annual tax payable in respect of such vehicle, and

(ii) in the event of such persons having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters, and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

(2) The amount of any tax due shall be recoverable as if it were a fine.

19. Other Penalties. — Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall on conviction, be punished with fine which may extend to one hundred rupees, and in the event of such person having been previously convicted of an offence under this Act, with fine which may extend to two hundred rupees.

20. Compounding of offences. — (1) The prescribed officer may either before or after the institution of proceedings for any offence punishable under clause (a) of sub-section (1) of section 18, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time.

(2) On payment by such person of such sum together with the amount of tax, if any, due, such person, if in custody, shall be set at liberty, and if any proceedings in any criminal court have been instituted against such person in respect of the offence the composition shall be deemed to amount to an acquittal, and no further criminal proceedings shall be taken against such person in respect of such offence.

21. Trial of offences. — No court inferior to that of a Magistrate of the second class shall try an offence punishable under this Act.

22. Protection of action done in good faith. — No prosecution, suit or other proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

23. Power to remove difficulty. — If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Government Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary or expedient for removing the difficulty.

24. Power to make rules. — (1) The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing provision, the Government may make rules for all or any of the following matters, namely: —

(a) to prescribe the manner in which and the period within which the tax shall be paid;

(b) to prescribe the form of the tax token and tax licence under section 5;

(c) to prescribe the form of declaration, additional declaration and special declaration the particulars to be stated therein and the time within which the declaration should be delivered under section 6;

(d) to regulate the manner in which refund of tax may be claimed under section 9;

(e) to prescribe the instalments of contribution and the manner in which and the dates on which they shall be paid under section 10 and the manner in which the proceeds of tax shall be expended under that section;

(f) to provide for the total or partial exemption from liability to payment of the tax in respect of any class of motor vehicles, or such vehicles, belonging to a class of persons, the time within which the declaration shall be made in respect of such vehicles by such persons, the amount which shall be payable on account of such vehicles and the token which any such vehicle shall carry under section 11, and the manner in which the exemption may be claimed under that section;

(g) to prescribe the amount of penalty payable under section 12, the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section;

(h) to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which an appeal may be filed and the manner in which such appeal shall be heard and decided, under section 16;

(i) to prescribe the rank of officer who may exercise powers under section 17;

(j) to prescribe the manner in which tax token shall be displayed;

(k) to provide for the supply of information regarding payment of tax and prescribe a fee therefor;

(l) any other matter which is required to be, or may be prescribed.

(3) A rule made under this section may provide that the contravention of any of the provisions thereof shall be punishable with fine, which may extend to two hundred rupees.

(4) All rules made under this section shall be published in the Official Gazette.

(5) Every rule made under this section shall be laid as soon as may be after it is made before the Legislative Assembly of Goa, Daman and Diu while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Assembly agrees in making any modification in any such rule or the Legislative Assembly agrees that the rule should not be made, the rule shall, thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

25. Repeal and savings.— On the commencement of this Act, the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall stand repealed.

Provided that such repeal shall not affect—

(a) the previous operation of the law so repealed or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the law so repealed;

(c) any penalty, forfeiture, or punishment incurred in respect of any offence committed against the law so repealed; or

(d) any investigation, legal proceedings, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceedings or remedy may be instituted, continued, or enforced, and any such penalty, forfeiture and punishment may be imposed as if this Act had not been passed:

Provided further that, subject to the preceding proviso, anything, done or any action taken (including any rules made) under the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu, or any notification or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or tax licences issued or surrendered, exemption granted, application for refund of tax made or refund paid, declaration delivered, under the said law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act:

Provided also that, subject to the preceding provisos, any tax imposed or recovered under the provisions of the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall be deemed to have been validly imposed and or recovered under the provisions of

this Act and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act.

SCHEDULE

Schedule of Taxation

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax
A. Motor Vehicles fitted solely with pneumatic tyres	
I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)	
(a) upto half horse power ...	Rs. 15-00
(b) more than half horse power ...	Rs. 40-00
(c) for every side car attached ...	Rs. 5-00 (In addition to rates specified the above)
(d) tricycles: For every 25 Kgs. weight or part thereof ...	Rs. 12-00
II. Motor vehicles not exceeding 25 Kgs. in weight unladen adapted for use for invalids ...	Rs. 6-00
III. Goods Vehicles:	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel ...	Rs. 15-00
(ii) driven on diesel ...	Rs. 18-00
IV. Taxis and Auto Rickshaws:	
Taxis—	
(a) Up to 3 seaters ...	Rs. 225-00
(b) Up to 4 seaters ...	Rs. 250-00
(c) Up to 5 seaters ...	Rs. 270-00
For every additional seat up to a maximum of 7 seats ...	Rs. 25-00
Auto Rickshaws up to 2 seats ...	Rs. 60-00
V. Passenger Vehicles:	
(a) up to 18 seats ...	Rs. 600-00
(b) For every additional seat over 18 seats ...	Rs. 35-00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry ...	Rs. 35-00
<i>Explanation: In Items (IV) and (V) above the seating capacity is to be determined exclusively of the driver's seat.</i>	
VI. Motor Vehicles other than those liable to tax under the foregoing provisions of the schedule:	
(a) Upto 850 Kgs. weight unladen ...	Rs. 80-00
(b) Over 850 Kgs. upto 1200 Kgs. weight unladen ...	Rs. 100-00
(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen ...	Rs. 150-00
(d) Over 2500 Kgs. weight unladen upto 5000 Kgs. ...	Rs. 300-00
(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ...	Rs. 60-00

VII. Additional tax payable in respect of motor vehicles used for drawing trailers

(a) For each trailer when it is used for the carriage of goods At the rates specified in Clause III in respect of motor vehicles used for the carriage of goods or material.

(b) For each trailer when used for the carriage of passengers At the rates specified in Clause IV in respect of motor vehicles plying for hire and used for the carriage of passengers.

B. Motor Vehicles other than those fitted with pneumatic tyres The rates shown in Class A, plus 50 per centum.

C. Dealers in, or manufacturers of, motor vehicles:

(a) General licence in respect of each vehicle Rs. 75-00

Secretariat,

Panaji-Goa.

23rd May, 1974.

B. M. MASURKAR
Secretary to the Legislative
Assembly of Goa, Daman and Diu.
Law and Judiciary Department.

Notification

LD/330/74

The following notification received from the Government of India, Ministry of Finance (Department of Revenue and Insurance) New Delhi, is hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 2nd March, 1974.

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

New Delhi, the 1st February, 1974.

Notification

F. No. 28/53/73-ST

G.S.R.—In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration and Turnover) Rules, 1957, namely:—

1. These rules may be called the Central Sales Tax (Registration and Turnover) (Amendment) Rules, 1974.

2. In the Central Sales Tax (Registration and Turnover) Rules, 1957 (hereinafter referred to as

the said rules), in rule 2, after clause (aa), the following clause shall be inserted, namely:—

“(aaa) ‘company’ means a company as defined in section 3 of the Companies Act, 1956 (1 of 1956) and includes a foreign company within the meaning of section 591 of that Act;”.

3. In rule 3 of the said rules, in clause (a) of sub-rule (1), the words and figures “incorporated under the Companies Act, 1956” shall be omitted.

4. In rule 12 of the said rules,—

(a) in sub-rule (1), in the first proviso, for the figures “1973”, in the two places where they occur, the figures “1974” shall be substituted;

(b) in sub-rule (6), the following Explanation shall be inserted at the end, namely:—

“*Explanation.*—Where, by reason of the purchasing dealer not being registered under section 7 in the State in which the goods covered by Form ‘C’ referred to in sub-rule (1) are delivered, he is not able to obtain the said Form in that State, Form ‘C’ may be the one obtained by him in the State in which he is registered under the said section.”;

(c) in clause (a) of sub-rule (8) —

(i) for the first proviso, the following proviso shall be substituted, namely:—

“Provided that where such person is a proprietor of any business or a partner of a firm or a karta or manager of a Hindu Undivided Family, any other person authorised by him in writing may also sign such declaration or certificate.”;

(ii) in the second proviso, for the words, figures, brackets and letters “a company incorporated under the Companies Act, 1956 (1 of 1956), the declaration in form ‘C’ or form ‘F’, the words “a company, such declaration or certificate” shall be substituted.

5. In Form ‘A’ appended to the said rules, in the foot-note relating to the filling in of the particulars specified in item 11 of the said Form, the words, figures and brackets “incorporated under the Companies Act, 1956 (1 of 1956) or under any other law” shall be omitted.

6. In Form ‘C’ appended to the said rules, in each of the three parts marked as “Counterfoil”, “Duplicate” and “Original”, after the portion beginning with the words “Certified that the goods” and ending with the words and figures “under the Central Sales Tax Act, 1956”, the following shall be inserted, namely:—

“** It is further certified that I/we am/are not registered under section 7 of the said Act in the State of ... in which the goods covered by this Form are/will be delivered.”

Sd./-

O. P. MEHRA

Deputy Secretary to the Government of India.

Notification

LD/1039/74

The following notification received from the Government of India, Ministry of Agriculture (Department of Agriculture) New Delhi, is hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 14th March, 1974.

GOVERNMENT OF INDIA**MINISTRY OF AGRICULTURE**

(Department of Agriculture)

New Delhi, the 31st December, 1973

Notification

S. O. 802 (E) In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955

(10 of 1955), the Central Government hereby makes the following Order further to amend the Fertiliser (Control) Order, 1957, namely:—

1. (i) This Order may be called the Fertiliser (Control) (Third Amendment) Order, 1973.

(ii) It shall come into force on the date of its publication in the Official Gazette.

2. In Schedule I to the Fertiliser (Control) Order, 1957, under the heading "A. Specifications of Fertilisers" against item (ii) of serial No. 33 for the figures and words "23.0 percent maximum" the figures and words "23.0 percent minimum" shall be substituted.

Sd/-

KUMARI ANNA R. GEORGE

Joint Secretary to the Government of India.

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